



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 27 जून, 1987/6 आषाढ़, 1909

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 5th February, 1987

No. 7-60/81-EXN.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner conferred on me under section 9 of the said Act, read with the Himachal Pradesh Excise Powers and Appeal Orders, 1965 and the Punjab Excise Powers and Appeal Orders, 1956, I, Hem Chand, Excise and Taxation Commissioner hereby make the Himachal Pradesh Excise Bonded Warehouse Rules, 1987 for the purposes of Punjab Excise Act, 1914 as under:—

1. **Short title and commencement.**—(1) These rules may be called the Himachal Pradesh Excise Bonded Warehouse Rules, 1987.

(2) These rules shall come into force with immediate effect.

2. Definitions.—In these rules, unless there is anything repugnant in the subject or context,—

- (i) "The Act" means the Punjab Excise Act, 1914 (1 of 1914) as applied to Himachal Pradesh.
- (ii) "Assistant Excise and Taxation Commissioner" means the Officer holding the charge of the Excise Administration of the District.
- (iii) "Bonded Warehouse" means a warehouse licensed by the Financial Commissioner under section 22 of the Act for the receipt and storage under bond of liquor, both bottled and bulk of Indian Manufacture, transported or imported into Himachal Pradesh from any place within the Indian Union, as approved by the Himachal Pradesh Government for its reduction, bottling, transport or export in bond, or on payment of duty within or outside the State.
- (iv) "Deputy Excise and Taxation Commissioner" means the officer appointed by Government to discharge the functions and to exercise the powers of 'Collector' assigned to him under the Act and includes any officer specially authorised by the State Government to exercise throughout the State or any specified area therein, all or any of the powers of Deputy Excise and Taxation Commissioner under these rules.
- (v) "Excise and Taxation Officer" means the officer holding charge of the Excise Administration of the district.
- (vi) The expression "Import", "Export" and "Transport" have the same meanings as are assigned to them in section 3 of the Act.
- (vii) "Joint Excise and Taxation Commissioner" means the officer appointed by Government to discharge the functions and to exercise the powers of 'Collector' assigned to him under the Act and any officer specially authorised by the State Government to exercise powers throughout the State or any specified area therein, of all or any of the powers of the Joint Excise and Taxation Commissioner under these rules.
- (viii) "Licensee" means a person or a firm or a company, to whom a license has been granted for establishing and running a bonded warehouse.
- (ix) "Officer-in-charge" means an officer of the Excise Department, deputed to supervise work in the bonded warehouse.
- (x) "Spirit store" means that part of the bonded warehouse, which is set apart for the storage of liquor, including both bottled and bulk.
- (xi) "Liquor" means country spirit, Indian-made foreign spirit, rectified spirit and beer. It includes both bulk and bottled.
- (xii) "State" means the State of Himachal Pradesh.

3. License.—The license to establish and run a bonded warehouse shall be granted by the Financial Commissioner subject to conditions and restrictions laid down by the State Government under section 22 of the Act.

4. The application for the grant of license shall be made in writing in form B.W.H. 1 and the license shall be granted in form B.W.H. 2. The Financial Commissioner may grant the license in form B.W.H. 2 subject to the deposit of the security not exceeding Rs. 25,000/- in amount or execution of a bond in form B.W.H. 3 for the same amount as security, for the fulfilment of all the conditions of the license.

5. Period of license.—The license may be granted or renewed on the payment of Rs. 500/- as license fee for the period not exceeding one year and ending the 31st March following the date of grant.

6. Ordinarily no work shall be carried on, on any holiday. If, however, the licensee desires to carry on work on any holiday, he shall do so subject to the payment of Rs. 5/- into the Government Treasury per day or a part of a day, which is a holiday and on which the warehouse is kept open for work. An account of the overtime fee, thus charged, shall be maintained by the Officer-in-charge in form D-23.

Explanation.—'Work' shall include any normal operation connected with reduction and selling of liquor.

7. Liquor may be obtained in bond without payment of duty, from any distillery, or warehouse in the State, or outside under orders of the Financial Commissioner and on a permit issued by the Joint Excise and Taxation Commissioner/Deputy Excise and Taxation Commissioner of the division/zone.

8. **Verification of consignments.**—No liquor shall be received in the bonded warehouse unless accompanied by a pass from the officer-in-charge of the distillery or bonded warehouse from which it has been imported or transported.

Immediately on arrival of a consignment at the bonded warehouse the officer-in-charge shall be informed and the consignment shall not be opened until the same has been examined and be verified with the pass by the officer-in-charge who shall also note the results in the register maintained for the purpose and also on the pass covering the consignment. One copy of the pass with entries of receipt shall be immediately returned to the officer, who issued the pass, and the other copy with entries thereon shall be kept in the warehouse.

9. A wastage allowance not exceeding one per cent shall be made for the actual loss in transit by leakage or breakage of vessels or bottles containing liquor. The allowance shall be determined by deducting from the quantity despatched, the quantity received at the destination, both quantities being stated in terms of proof litres of spirit contents or in case of beer in bulk litres.

10. If the report of the officer-in-charge shows that the wastage exceeds the prescribed limit, the licensee shall be liable to pay duty at the prescribed rate as if the wastage in excess of the prescribed limit had actually been removed from the warehouse:

Provided that each case of excessive wastage shall be reported to the Financial Commissioner, for orders, who may in his discretion, on good cause being shown, remit the whole or a part of the duty leviable on such wastage.

11. Liquor shall be imported/transported under bond in accordance with the Punjab Liquor Permit and Pass Rules at the sole risk and responsibility of the licensee. The bond in form L-37 shall be discharged, after liquor has been duly checked and proved by the officer-in-charge and deposited in the warehouse.

12. Government shall not be held responsible for the destruction, loss or damage by fire, accident, theft or any other cause whatsoever occurring to any liquor stored in the warehouse or during its transit to the warehouse. In such a case, an enquiry shall be held by the Joint Excise and Taxation Commissioner/Deputy Excise and Taxation Commissioner or by any gazetted officer deputed by him on his behalf. A report shall be submitted to the Financial Commissioner for his orders. If it is found that such a loss could have been prevented by reasonable precautions on the part of licensee, he may be required to pay duty for loss on liquor thus caused. The decision of Financial Commissioner in the matter shall be final and binding on the licensee.

13. **Storage of Liquor and Locks.**—Unless the Financial Commissioner shall give special order to the contrary, all liquor shall be stored in vats or sealed bottles or sealed vessels.

14. The charging and discharging pipes of liquor store vats, and all vessels used for the storage of liquor, all mandoors of such vats or vessels, and the doors of spirit store and the warehouse shall be so fitted as to enable them to be closed with two locks, the keys for which are not interchangeable, and of which one lock shall be a revenue lock (ticketted) in the charge of the officer-in-charge and the other lock in the charge of the licensee. The keys of all the revenue locks shall be kept by the officer-in-charge in whose absence no door or vessel in the warehouse may be unlocked or remain unlocked. The account of revenue locks shall be maintained in form D-17.

15. Converting, compounding and reducing vessels shall be locked with ticketted locks and the containers in which potable liquor may be contained or received shall be so constructed as to prevent abstraction of liquor without opening of locks.

16. No liquor shall be removed from any store or vessel until an account of the quantity and strength has been taken by the officer-in-charge.

17. The licensee must submit, if required, samples of all or any liquor or of the preparations for chemical analysis, with a view to ensuring the purity and strength of such preparations.

ISSUES

18. An account of all receipts into and issues of liquor from the warehouse, shall be maintained in registers in forms B.W.H. 8, D-13, D13-A, D13-B, D-14, D-14-A, B-15 and B-15-A. All issues shall be made only on application by the licensee bearing necessary court fee stamp.

19. The licensee shall submit at the end of each month a statement in form D-13 in duplicate to the officer-in-charge, who shall after verification submit the same to the Joint Excise and Taxation Commissioner/Deputy Excise and Taxation Commissioner. One copy shall be retained by him and the other shall be forwarded to the Financial Commissioner for his information and record in his office.

20. The licensee shall furnish all such statements and information as may from time to time be required by the Financial Commissioner or any other officer deputed by him on his behalf.

21. The liquor may be removed from a warehouse:—

- (1) under bond—
 - (a) for transport to other bonded warehouse;
 - (b) for export to other States or Union territories in India when specially permitted by the Financial Commissioner;
- (2) on payment of duty within the State or outside the State.

22. (a) No liquor shall be removed from the warehouse until it has been checked and proved by the officer-in-charge and a transport or export pass in form D-20 or L-34, as the case may be, has been granted. Such passes shall only be issued on the proof of execution of bond by the licensee or on production of treasury receipt showing that the required amount of duty has been paid into the Government Treasury.

(b) In case of issue of liquor under bond, the licensee shall execute a bond in form L-37 to deliver the spirit at a particular place or destination and shall furnish proof of his having done so, before the bond can be discharged.

23. If a licensee prefers not to pay duty at the time, he may remove the liquor subject to the adjustment of such duty against an advance payment made by him into a Government Treasury and an account of the duty recoverable on such removals shall be maintained in register

in form D-15. Such an advance payment shall not be less than Rs. 2,000/- and each time an advance is replenished it must be by a sum that will bring it upto at least Rs. 2,000. The Treasury Officer shall keep the officer-in-charge informed of all payments credited to an advance account and the officer-in-charge shall maintain a statement showing such payments and the duty debitable against them. He shall balance this statement on every working day and shall inform the licensee of the balance standing to his credit and he shall not permit the removal of any liquor unless there is sufficient credit outstanding in favour of the licensee so as to cover the duty payable on such issues.

24. All registers and forms prescribed under these rules shall be supplied by the licensee free of charge. Forms bound together shall bear printed serial and consecutive numbers. Loose sheets of such forms as are necessary shall also be supplied to the officer-in-charge.

25. Stock taking of liquor, both bottled and bulk, shall be made by the officer-in-charge on the last working day of each month after all the transactions for the day have been completed. This stock would also be checked on the last working day of each month by the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in whose district the bonded warehouse is situated.

26. If the licensee infringes or abets the infringement of any of the conditions of his license, the Joint Excise and Taxation Commissioner/Deputy Excise and Taxation Commissioner may revoke and determine the license and forfeit to Government the whole or any part of the security deposit:

Provided that if the infringement is of a minor nature, the license may be restored and the order forfeiting the security may be set aside on payment of a sum not exceeding Rs. 500.

27. All fittings or articles connected with the supply, storage, gauging, handling and issue of liquor including vats, casks, tanks, pumps, pipes, corks, measures, vessels etc., shall be provided by the licensee. The licensee will be responsible for the safe custody of the stock of liquor.

28. All processes for the storage, reduction, bottling and issue of liquor must be conducted within the warehouse premises under the direct supervision of the officer-in-charge.

29. Each vessel for storage of liquor shall be of regular shape and each vessel shall have legibly painted on it number, its capacity and the use to which it is applied. The vats shall bear tickets in form D-18 showing details of receipts and issue of liquor.

30. All vessels and packages, in which consignments of liquor are issued, shall be sealed by the officer-in-charge with his official seal, before they are allowed to leave the warehouse. The vessels and packages shall bear a label, in which the following particulars shall be specified:—

- (a) Name of the licensee;
- (b) Contents including quantity in proof and bulk litres of liquor;
- (c) Kind of liquor contained;
- (d) In bond or duty paid.

ACCOUNTS

31. (1) The officer-in-charge shall maintain a diary in form D-9, in which he shall record from day-to-day all entries regarding operations carried on in the warehouse.

(2) The officer-in-charge shall also maintain a general register in form B.W.H. 4.

(3) The officer-in-charge shall maintain a list in form B.W.H. 6 containing the particulars of all employees in the warehouse as furnished by the licensee.

32. The instruments, for determining the alcoholic contents of spirit, revenue locks, and gauging rods shall be supplied by the Financial Commissioner.

33. The licensee shall always have in stock adequate quantities of empty bottles, labels, capsules, corks, pilfer-proof-seals, essences and colours, required in connection with bottling of liquor. The account of the stock of empty bottles shall be maintained in form B.W.H. 7.

34.. The ends of all pipes which carry liquor or serve liquor receptacles shall be firmly fixed into receptacles they serve.

35. All the joints in spirit pipes must either be riveted or be joined with bolts. In the latter case, the flanges bolted together must have in addition to the bolts at least two rivets made of a composition of lead and tin and sealed with a revenue seal, or in the case of certain joints, when this is specially permitted by the Financial Commissioner, the flanges may be pierced by a bolt, carrying a revenue lock, inserted through a hole at one end of the bolt. Alternately, the flanges may be drilled with a hole 3.175 milli metres (1/8th of an inch) in diameter, through which a wire should be twisted together, and sealed with a revenue seal.

36. The licensee shall be responsible for preventing all leakages from pipes, vats and other vessels containing liquor.

37. Locks shall be so arranged as to render it impossible to use any pipe, or part of a pipe unless the locks are either removed or else closed only with working fastenings.

38. Bottles and other vessels containing essences, colours and the like, needed for the licensee's legitimate operations shall be stored in a separate room for this purpose.

39. No receptacle or vessel shall be brought into use, unless it has been gauged and passed by the officer-in-charge and a table book in form B.W.H. 5 has been prepared for it. If a gauged vessel is repaired or is removed, it may not be brought into use again till it has been regauged and passed by the officer-in-charge and a revised table book has been prepared.

STORING AND PASSING OUT OF LIQUOR FOR BOTTLING PURPOSES

40. Reduction or blending of plain spirit is permitted in the store vats provided the operations are done in the presence of the officer-in-charge and under his supervision. Water used in the process should be pure and the licensee must comply with the directions of the Joint Excise and Taxation Commissioner/Deputy Excise and Taxation Commissioner regarding the supply of water.

41. The colouring and/compounding of liquor with materials not specifically prohibited by the Financial Commissioner is permitted—

(a) in store vats; and

(b) in the issue room at the time of issue of bulk liquor:

Provided that this is done in the presence of the Officer-in-charge. All colouring and compounding materials brought into the warehouse shall be entered by the officer-in-charge in the register in form D-16 and kept in the colouring and compounding materials room. Their quality and character shall be subject to check from time to time.

42. Bottling operations shall be carried out in separate rooms for country spirit and Indian Made Foreign Liquor and likewise storage of these liquor shall be effected in separate rooms, called the bottled spirit store room, for country liquor and Indian Made Foreign Liquor

set apart for the purpose, near the respective bottling rooms. The licensee shall set up such apparatus for filtering, bottling and processes connected therewith as may be needed. Bottling vats may be erected and liquor stored therein in the bottling rooms.

43. The rules prescribed for bottling of liquor in the Punjab Distillery Rules and the Punjab Brewery Rules shall apply *mutatis mutandis* for bottling of liquor in the warehouse.

44. The licensee is responsible for securing the bungs or other openings of all casks and vessels filled for issue and for preparing them, or, if they are packed, preparing their packages, for sealing by the officer-in-charge, in such a way that they cannot be opened without damaging the seal.

45. The officer-in-charge shall weigh the empty casks and the casks filled with liquor and record the weight in the register in form D-22. If the check by weighment shows an excess or deficiency of more than 1,000 millilitres in 200 litres the liquor should be remeasured. As issues are made by measurement and not by weight, the result of weighment should not be accepted as final without remeasurement.

46. No bulk liquor shall be issued in quantities less than eighteen litres and no bottled liquor shall be issued in quantities of less than nine litres, except when liquor is issued as a sample to the licensee on payment of duty.

47. No liquor shall be issued till its quantity and strength have been verified by the officer-in-charge, or in the case of liquor flavoured or coloured to suit a special Indian taste, under the special arrangements made for verification of its strength. All spiced spirits, except aniseed spiced spirit, which turns milky white on dilution shall be coloured before issue to licensees in the State.

48. The licensee shall, if required to do so by the Financial Commissioner, issue liquor only in specified strength either generally or for particular classes of purchasers.

49. No liquor shall be issued except under a pass granted by the officer-in-charge.

50. The officer-in-charge shall issue on the same day liquor indented on indents received by him up to 12 noon. No liquor shall, however, be issued outside the working hours of the warehouse. Any indent which cannot be complied with on the same day, shall be complied with on the next working day. (Indents received after 12-noon cannot ordinarily be expected to be complied with until the next working day).

51. A pass for the removal of liquor fit for human consumption may be granted in favour of the following persons only, namely:—

- (a) a person certified to be holding a license in Himachal Pradesh or any other State or Union territory to sell such liquor by wholesale or retail, and, when the liquor is to be transported or exported beyond the limits of the district in which the warehouse is situated, holding a permit signed by the Joint Excise and Taxation Commissioner/Deputy Excise and Taxation Commissioner of the division/zone or other officer authorised in that behalf, of the State of destination;
- (b) a person holding a permit signed by the Excise authority of a Union territory or by the District Excise authority of a district in any State of the Indian Union for the export of such liquor from Himachal Pradesh into that Union territory or State; and

(c) the licensee in respect of spirit issued as samples:

- (i) provided that liquor issued as samples does not exceed 22.5 proof litres per month and an account is maintained in a monthly register in Form D-24, which will be subject to periodical check by the competent Excise authority;
- (ii) samples are issued in bottles of the sizes specified in the Punjab Distillery Rules or in the bottle of any size smaller than the bottles of the capacity of 189.25 millilitres.

(d) an officer of Government in respect of liquor removed by him in his official capacity.

52. In addition to the methods of payment of duty in cash or adjustment of the same against an advance paid into the Government Treasury, liquor may be removed from a warehouse—

(a) free of duty in bond; and

(b) on the execution of a bond in form D-19 for the payment of duty. Removals under both these methods shall require the sanction of the Financial Commissioner.

53. If the officer-in-charge is satisfied that the applicant is entitled under the foregoing rules to remove liquor, and that the duty has been paid or accounted for or that the necessary bond has been executed he shall issue the liquor. At the same time, he shall make over pass in the form prescribed (Form D-20 or L-34) sending a duplicate to the Excise authority of the district of destination.

54. In case any liquor becomes unpotable due to any cause whatsoever or the same cannot be brought into any other use, industrial or otherwise, the same shall be destroyed under the order of the Financial Commissioner in the presence of the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer in charge of the District. The same shall then be struck off from the registers.

55. In all matters not specified in these rules, the Punjab Distillery Rules and the Punjab Brewery Rules shall apply *mutatis mutandis*.

56. The following registers and forms have been prescribed:—

- (1) Form B.W.H.1.....Application form.
- (2) Form B.W.H. 2.....License form.
- (3) Form B.W.H. 3.....Licensee's Bond.
- (4) Form B.W.H. 4.....General Register (regarding building, machinery, equipment etc.)
- (5) Form B.W.H.5.....Table Book spirit Vats.
- (6) Form B.W.H.6.....List of persons employed in the warehouse.
- (7) Form B.W.H.7.....Licensee's stock register of empty bottles.
- (8) Form B.W.H.8.....Register of receipts and disposals of liquor.

57. The following distillery and brewery forms and registers will apply ^{vñ} *mutatis mutandis* in the case of bonded warehouses:—

- (1) D-9 Inspector's Diary.
- (2) D-13 Issue register.
- (3) D-13-A Register of receipts and disposal of spirit received in bond.
- (4) D-13-B Bottling operation register.
- (5) D-14 Bulk store and issue register.

- (6) D-14-A Bottled spirit store and issue register.
- (7) D-15 Advance duty register.
- (8) D-16 Spirit Compounded, issued and passed into stock register.
- (9) D-17 Lock tickets.
- (10) D-18 Vat tickets.
- (11) D-19 Bond regarding payment of duty in arrears.
- (12) D-20 & L-34 Pass for the removal of liquor from warehouse.
- (13) D-22 Weighment register.
- (14) D-23 Overtime duty fee register.
- (15) D-24 Monthly register of samples.
- (16) D-15 Register regarding issue of beer from warehouse.
- (17) B-15-A Duty realised on beer.

58. In case of any dispute in the interpretation of rules, the opinion of the Financial Commissioner shall be final.

59. **Repeal and Savings.**—(1) The Punjab Excise Bonded Warehouse Rules, 1957 as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, as amended from time to time and the Himachal Pradesh Country Liquor Bonded Warehouse Rules, 1968, as amended from time to time, as also all the previous notifications relating to the rules for governance, maintenance and bottling of liquor in the Bonded Warehouse established under section 22 of the Punjab Excise Act, 1914, are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken including any orders, notifications issued under repealed rules etc. shall to the extent of being consistent with the provisions of these rules be deemed to have been done or taken under the provisions of these rules.

HEM CHAND,
Excise and Taxation Commissioner,
with the powers of Financial Commissioner,
under the Punjab Excise Act, 1914.

THE HIMACHAL PRADESH EXCISE BONDED WAREHOUSE RULES, 1987

FORM B.W.H. 1

(Rule 4)

Application Form for a License under section 22 of the Punjab Excise Act (1 of 1914) as applied in Himachal Pradesh

To

The Financial Commissioner, Himachal Pradesh

Through

The Deputy Excise and Taxation Commissioner, Division

Dated the..... 19

*Application of
.....

for carrying on business at The under-signed for himself/acting on behalf of beg/begs to apply for a licence to establish and run a bonded warehouse.

+ (1) The storage of bottled liquor.....
 for..... and issue.
 (2) The storage of bulk liquor and its bottling of bottled liquor under bond or on payment of duty, under section 22 of the Punjab Excise Act (1 of 1914) as applied in Himachal Pradesh at in the District of Himachal Pradesh State.

2. The applicant is prepared to instal the following machinery, in connection with bottling operations.

3. The plan of the building is enclosed in duplicate, showing details of stores, bottling, compounding and office rooms, for approval. The applicant undertakes to erect buildings & make all necessary structural or other alterations and additions to the buildings and premises, which the Financial Commissioner may from time to time direct, and in all respects to conform to the Financial Commissioner's directions, as to the maintenance of the premises and building in a proper state in regard both to the repairs and conditions of the buildings and premises and their sanitation and suitability for the purpose of a warehouse under the rules in that behalf, for the time being in force.

4. The applicant undertakes to comply in all respects with:—

(a) the provisions of the Punjab Excise Act and Rules made and instructions issued thereunder applicable to the warehouse;

(b) the conditions which may be entered in the licence applied for.

5. A certificate from the Civil Surgeon (or District Medical Officer of Health) to the effect that there is no objection on sanitary grounds to the carrying on of the business of a bonded warehouse in the locality, premises and buildings proposed, is attached.

6. The applicant is ready and willing to deposit the sum of Rs..... as security for the due performance by him/them of each and all of the requirements of the Act and Rules and the conditions of the licence.

7. In the event of licence being granted, the applicant propose/proposes to commence working the warehouse on.....

(**) (Sd.).....

Dated.....

*Here enter the full name and address of the applicant, giving parentage and caste. If more than one person concerned in obtaining a licence, the full names and addresses including parentage and caste of each such person must be given. If the application is from a firm, the full name and principal place of business of the firm and names of each partner must be stated. If the application is from a company, the registered name and office of the company and name of the officer thereof making the application must be stated.

(+) Strike out the portion not required.

(**) To be signed by each applicant (if more than one) or some person legally authorised to sign for him, or for the firm or company when the application is from the firm or company.

THE HIMACHAL PRADESH EXCISE BONDED WAREHOUSE RULES, 1987

FORM B.W.H. 2

BONDED WAREHOUSE LICENCE

(Rule 4)

1. License is hereby granted to under section 22 of the Punjab Excise Act (1 of 1914) to establish and run a Bonded Warehouse for *(1) the storage of bottled liquor and its bottling and issue of liquor (2) the storage of bulk under bond or on payment of duty at in the district for the period from to upon the following conditions:—

1. The licensee shall observe the provisions of the Punjab Excise Act (1 of 1914) and all rules made and instructions issued under any other law for the time being in force applicable to the storage, bottling and issue of spirit.

2. A plan showing the location of the building including store rooms, bottling rooms and office etc., and a statement of the machinery which the licensee will maintain under the licence are annexed.

3. The licensee shall not without the previous sanction of the Financial Commissioner make any material changes in the building premises.

4. The licensee shall at all times maintain in a state of efficiency and good repairs the building and the machinery installed by him to the satisfaction of the Joint/Deputy Excise and Taxation Commissioner.

5. He shall furnish true statements as may be required by the Financial Commissioner, Joint/Deputy Excise and Taxation Commissioner and the officer-in-charge of the warehouse, from time to time.

6. He shall comply with all directions of the Financial Commissioner, regarding the character and purity of the liquor to be stored, the stock of spirit or materials to be maintained, and all other matters in which compliance is prescribed by rules made and instructions issued, under the Punjab Excise Act (1 of 1914).

7. He shall not discontinue the working of the warehouse (except in the case of closure for cleaning and repairing) without giving one week's notice in writing to the Joint/Deputy Excise and Taxation Commissioner of the intention to cease work. He shall continue to fulfil the conditions of his licence during the currency of the notice.

8. If the licensee infringes, or causes or permits any person to infringe, any of the conditions of this licence, the Joint/Deputy Excise and Taxation Commissioner may forthwith revoke, and determine the license and forfeit to Government the whole or any part of deposit made by the licensee under the Himachal Pradesh Excise Bonded Warehouse Rules.

*Strike out the portion not required.

9. The licensee shall pay regularly and by due date all payments, which may become due to Government and in default thereof the Financial Commissioner may forfeit to Government the whole or any part of any security furnished by him under the Himachal Pradesh Bonded Warehouse Rules.

10. The Financial Commissioner may give the licensee notice in writing that his licence will determine at the expiry of one month from the date of the notice.

11. If the licensee from any cause, physical or mental becomes incapable of carrying on business, or dies, or becomes insolvent, or (in case the licensee is a company) is wound-up, the Financial Commissioner may either (1) cancel the licence or (2) continue it in the name of his heirs and successors or (3) transfer it in the name of any other suitable person or persons.

12. Upon the revocation, cancellation or determination of the licence under the preceding condition, the licensee or his representative shall forthwith cease working the warehouse and shall cease to use the building and machinery for the purpose for which they were licensed. Neither the licensee nor any other person shall be entitled to any compensation or damages, whatsoever in respect of revocation, cancellation or determination of the license.

Dated,

*Financial Commissioner,
Himachal Pradesh.*

THE HIMACHAL PRADESH EXCISE BONDED WAREHOUSE RULES, 1987

FORM B.W.H. 3

LICENSEE'S BOND

(Rule 4)

THIS INDENTURE made the day of
 19..... BETWEEN son of
 , caste , resident of
 (hereinafter called the Mortgagor) of the one
 part AND the GOVERNOR OF HIMACHAL PRADESH (hereinafter called the Governor)
 of the other part :

WHEREAS the Mortgagor was on the day of
 19 granted a license to run a bonded warehouse at
 in accordance with the Himachal Pradesh Excise Bonded
 Warehouse Rules which said license is in terms of Form B.W.H. 2 attached to the said rules ;

AND WHEREAS by rule of the said rules the Mortgagor is required to execute a mortgage bond for the due discharge of all payments which may be, or from time to time become, payable by him to Governor, on account of the working of the said warehouse :

NOW THIS INDENTURE WITNESSETH that in compliance with the said Rule No. and in consideration of the grant to the Mortgagor the said License to work the said warehouse at the Mortgagor hereby covenants with the Governor, to pay to the Governor all such payments as may be or from time to time become payable in connection with the working of the said warehouse on the days that such payments shall fall due AND in further compliance with the said Rule No. and for the same consideration aforesaid the Mortgagor as full proprietor hereby grants, conveys, and assigns, ALL those hereditaments and premises situate in and more particularly described and specified in

the schedule hereto attached and delineated on the plan hereto annexed and thereon coloured together with all stock of spirit, apparatus and utensils, employed in the storage of liquor, now or hereafter, from time to time, to be brought on the said premises, together with all easements, rights, and things appurtenant, or reputed appurtenant to the said premises and ALL the estate, right, title, claim and demand whatsoever of the Mortgagor into, and upon the said premises, and the said stock of liquor, apparatus, and utensils and every part thereof, TO HOLD THE SAME, unto and to the use of the Governor, his successors in office, and assigns, in full proprietary right, for ever, SUBJECT to the proviso for redemption, herein-after contained, AND THE MORTGAGOR for himself, his heirs, legal representatives, and assigns hereby covenants, with the Governor, his successors in office, and assigns, that he, the said Mortgagor, now has good right to grant the hereditaments, and premises, and stock of liquor, apparatus, and utensils hereby granted or expressed so to be unto and to the use of the Governor, his successors in office, and assigns in manner aforesaid and that free from encumbrances;

AND THAT whosoever in exercise of the powers hereinafter reserved to the Governor, his successors in office, and assigns, sale shall be made of the said premises, stock of liquor, apparatus, and utensils, hereby granted or expressed so to be, or any part thereof, the Governor, his successors in office and assigns, and any other person or persons who may purchase the same, their heirs legal representatives and assigns shall and may at all times thenceforth quietly possess and enjoy the same and receive the rent and profit thereof without any lawful eviction, interruption, claim or demand whatsoever from or by Mortgagor or any person rightfully claiming from under or in trust for him and that free from encumbrances;

AND FURTHER that he, the Mortgagor and all other persons having or lawfully or equitably claiming any estate or interest in the said hereditaments, and premises, stock of liquor, apparatus, and utensils or any part thereof shall from time to time and at all times thereafter, at his or their own cost, during the continuance of this security and afterwards at the cost of the person or persons requiring the same, do, and execute or cause to be done or executed all such acts, deeds, and things for the further and more perfectly assuring the said hereditaments and premises, unto, and to the use of the Governor, his successors in office, and assigns and other persons aforesaid in manner aforesaid, as shall or may be reasonably required, AND it is hereby agreed that if the mortgagor shall, during the continuance of the said license, make to the Governor, all such payments, in respect of the working of the said warehouse, as may be or from time to time become payable by the Mortgagor, the Governor shall, on the determination of the said license (but subject to the proviso hereinafter contained) at the request and cost of the Mortgagor, his heirs, or legal representatives, reconvey and reassign, the said hereditaments and premises, stock of liquor, apparatus, and utensils hereby granted unto the Mortgagor, his heirs, or legal representatives, as he or they shall direct AND in the meantime and until default shall be made by the Mortgagor, in the due payments as aforesaid, the Mortgagor shall continue in possession and receipt of the rents and profits of the said hereditaments and premises and the stock of spirit apparatus, and utensils thereon. And it is hereby agreed and declared and the true intent and meaning of the parties hereto is that if default shall be made by the Mortgagor, in the due payments aforesaid or any of them, then and in such case and immediately thereupon or at any time, thereafter or from time to time as occasion shall require, it shall be lawful for the Governor, his successors in office or assigns, or his or their officers or servants, duly authorised in that behalf, and notwithstanding the dissent or opposition of the Mortgagor, his heirs or legal representatives, to enter into and upon and (whether in or out of possession) to make sale and, absolutely dispose of the said hereditaments and premises, stock of liquor, apparatus and utensils hereby granted or expressed so to be or any part thereof, by public auction or private contract and for such price or prices as to the Governor, his successor's in office, or assigns, shall appear reasonable with liberty to buy, in the same or any part thereof, AND for effectuating any such sale it shall be lawful for the Governor, his successor's, in office, or assigns, to do, make and enter into all necessary acts, deeds, conveyance and assurances whatsoever; AND it is further

declared by and between the parties hereto, that such acts, deeds, conveyances, and assurances, done, made, or executed, under or by virtue of these presents, shall be good, valid, and effectual, and whether the Mortgagor, his heirs or legal representatives, shall or shall not join therein or assent thereto and shall bind the Mortgagor, his heirs or legal representatives, and all other persons claiming under him or them; AND it is hereby further agreed and declared that the power of sale hereinbefore contained shall and may be exercised and that all things to be done in pursuance thereof shall be good, valid and binding notwithstanding that no decree of any Court of Law or equity for barring or foreclosing the equity of redemption of the Mortgagor, his heirs or legal representatives, shall have been previously obtained but his power of sale is given in addition to the ordinary remedies of foreclosure. AND that the receipts in writing of the Financial Commissioner for the time being for all moneys to arise from any such sale or sales, shall be good and sufficient discharge to the persons paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be bound to enquire whether the sale was regular or authorised under these presents PROVIDED always and it is hereby agreed and declared by and between the parties hereto that on the determination or cancellation of the said license the above-mentioned hereditaments and premises and stock of liquor, apparatus and utensils shall not be at once reconveyed and reassigned to the Mortgagor, his heirs or legal representatives but shall be and remain mortgaged with the Governor for the term of six months as security for the payments of any sums due by the Mortgagor in connection with the working of the said warehouse:

Provided always that the reconveyance at any time of the said premises hereby granted or expressed so to be, shall not be deemed to affect the right of the Governor to take proceedings against the Mortgagor in case any breach of the conditions herein set forth, shall be discovered after reconveyance and reassignment.

IN WITNESS whereof the parties to these presents have hereunto set their hand on the dates hereinafter mentioned respectively.

Signed and delivered by the said on the
 day of
 in the presence of—

Witnesses :

(1)
 (2)

Signed by
 Joint Excise and Taxation Commissioner/
 Deputy Excise & Taxation Commissioner
 of
 for and on behalf of the Governor of
 Himachal Pradesh, this
 day of 19

PART-4—INSTRUMENTS

Sl. No.	Kind of instrument	When and by whom received	No. of instru- ment, if any	When taken into use	When taken out of use and why	How dispo- sed of	In case of brea- kage fix res- ponsi- bility	Signature of receiv- ing official	Remarks

PART-5—GOVERNMENT FURNITURE

Sl. No.	Description of article	When and by whom received	Condition at the time of receipt	Under the use of	By whom taken	How dis- posed of	Signature of the receiving official	Remarks

PART-6—LOCK TICKET BOOK

Number in hand	Number received and source of receipt	Date of receipt	Total	Used Books		Remarks
				When received	Number returned	

FORM B.W.H. 5
TABLE BOOK SPIRIT VATS
(Rule 39)

(To be maintained by every officer-in-charge of a warehouse)

SPIRIT VAT NO.

Depth	Table of Dimensions			Tabulations									
	Area of 25.4 millimetres	Contents in litres	Wet millimetres	0	1	2	3	4	5	6	7	8	9

FORM B. W. H. 6
(Rule 31)

List of persons employed in the bonded warehouse.
(To be maintained by every officer-in-charge)

Sl. No.	Name of person	Father's name	Residence	Capacity in which employed	Commencement of employment	Termination of employment	Reason of termination	DATE OF	Remarks

FORM—B.W.H. 7
(Rule 33)
LICENSEE'S STOCK REGISTER

(To be maintained by the licensee to be available at all times for inspection by the officer-in-charge of the warehouse and by any inspecting officer)

STOCK OF EMPTY BOTTLES

Date	LAST BALANCE			RECEIVED		
	Bottles of the capacities of 750 millilitres	Bottles of the capacities of 375 millilitres	Bottles of the capacities of 180 millilitres	Bottles of the capacities of 750 millilitres	Bottles of the capacities of 375 millilitres	Bottles of the capacities of 180 millilitres
1	2	3	4	5	6	7

BROUGHT IN USE			BALANCE		
Bottles of the capacities of 750 millilitres 8	Bottles of the capacities of 375 millilitres 9	Bottles of the capacities of 180 millilitres 10	Bottles of the capacities of 750 millilitres 11	Bottles of the capacities of 375 millilitres 12	Bottles of the capacities of 180 millilitres 13

FORM—B. W. H. 8

(Rule 18)

Register of receipt and disposal of spirit received in bond from the distilleries in the licensed bonded warehouse at.....

Date	Name of the distillery from which received	Pass under which received		Kind of spirit	Quantity of spirit as entered in the pass		Proof litre
		No. of pass	Date		Bulk litre	Strength	
1	2	3	4	5	6	7	8

Quantity of spirit ascertained by measurement			Wastage in transit proof litres	Quantity of spirit passed to store			Balance in hand (Proof litres)/ How disposed of 16	Remarks 17
Bulk litre	Strength	Proof litres		Bulk litres	Strength	Proof litres		
9	10	11	12	13	14	15		